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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 14th June, 2021.

Notification No. 4/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-40) GST-2021/S.9(1) (37)TH:- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-32) GST-2017/S.9(1)(2)-TH dated the 30th June, 2017 being Notification No. 11/2017-State Tax (Rate), namely:-

2. In the said notification, in the Table, in serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely,-

“Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the State tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”;

By order and in the name of the Governor of Gujarat,

VIJAY SANGADIYA,
Section Officer to Government.

Government Central Press, Gandhinagar.